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March 9, 2023

By ECF

The Honorable Andrew L. Carter Jr.
United States District Judge
Southern District of New York
40 Foley Square
New York, NY 10007

**Re: *Securities and Exchange Commission v. Dhirenkumar Patel*, 22 Civ.
6277 (ALC)**

Dear Judge Carter:

As Your Honor knows, we represent Dhirenkumar Patel in the above-captioned case. We write pursuant to Local Rule 1.4 to respectfully request that the Court, upon the annexed declaration of Edward Y. Kim, grant Varun A. Gumaste leave to withdraw as counsel to Mr. Patel. Edward Y. Kim and Vladislav Shafran of Krieger Kim & Lewin LLP will continue to represent Mr. Patel in this proceeding. Mr. Gumaste's withdrawal therefore will not impair Mr. Patel's representation.

We thank the Court for its consideration of this request.

Respectfully submitted,
KRIEGER KIM & LEWIN LLP

By: _____



Edward Y. Kim
Vladislav Shafran

cc: Counsel of Record (by ECF)

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

DHIRENKUMAR PATEL,

Defendant.

No. 22 Civ. 6277 (ALC)


DECLARATION OF EDWARD Y. KIM

1. I am a partner at the law firm Krieger Kim & Lewin LLP, counsel for Defendant Dhirenkumar Patel. I submit this declaration in compliance with Local Rule 1.4 to notify the Court that Varun A. Gumaste is withdrawing as counsel for Mr. Patel. Mr. Patel has been notified and consented to Mr. Gumaste's withdrawal.
2. I, along with my colleague, Vladislav Shafran, will continue to represent Mr. Patel in this proceeding.
3. Mr. Gumaste's withdrawal will not delay the matter or prejudice any party.
4. Mr. Gumaste is not asserting a retaining or charging lien.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: March 9, 2023

Respectfully submitted,



Edward Y. Kim
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